

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Counsel to the Plan Administrator

In re:

BED BATH & BEYOND INC., *et al.*,¹

Debtors.

Entered 10/30/24 15:35:45 Desc Main

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S SECOND OMNIBUS OBJECTION TO CERTAIN CLAIMS (DUPLICATE TAX CLAIMS FILED AGAINST SAME DEBTOR)

Upon the objection (the “Objection”)¹ of the Plan Administrator, pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1, 3007-2, and 9013-1, seeking entry of an order (this “Order”) disallowing the claims identified on the attached **Exhibit 1** under Section A as a “Duplicate Tax Claim to be Disallowed” (the “Disputed Claims”); and upon consideration of the record of these chapter 11 cases and the *Declaration of Michael Goldberg in Support of Plan Administrator's Second Omnibus Objection to Certain Claims (Duplicate Tax Claims Filed Against Same Debtor)*; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before this Court; consideration of the Objection and the relief requested being a core proceeding pursuant to 28 U.S.C. § 157(b); due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors’ estates, their creditors and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained.
2. Each Claim listed on the attached **Exhibit 1** under Section A as a “Duplicate Tax Claim to be Disallowed” is hereby disallowed.

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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3. The Claims and Noticing Agent is authorized to modify the Claims Register to reflect the relief granted by this Order.

4. Nothing in this Order shall affect any party's rights with respect to the Surviving Claims, and all parties' rights with respect to the Surviving Claims are reserved, including, for the avoidance of doubt, the Plan Administrator's or any estate representative's rights to object in the future to any Surviving Claim on any grounds permitted by bankruptcy or nonbankruptcy law.

5. Each Disputed Claim and the objections by the Plan Administrator thereto, as set forth on Exhibit 1 hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007. This Order shall be deemed a separate Order with respect to each such Disputed Claim. Any stay of this Order pending appeal by any Claimant whose claim is subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

7. Notwithstanding any applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules, this Order shall be effective immediately upon its entry.

8. The Court shall retain jurisdiction to construe and enforce this Order.

Exhibit 1 to Exhibit A

List of Disputed Claims

SECTION A – DUPLICATE TAX CLAIMS TO BE DISALLOWED							SECTION B – SURVIVING TAX CLAIMS				
No.	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	Asserted Debtor	Claim No.	Claimant Name and Address	Date Filed	Surviving Tax Claims Remain Subject to Further Objection
1	Bed Bath & Beyond Inc.	37	4/26/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC	\$57,807.00 \$19,741.81 Total \$77,548.81	Bed Bath & Beyond Inc.	23	4/25/2023 State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001.	4/25/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001.
2	Bed Bath & Beyond Inc.	10372	7/6/2023	WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121	Secured Admin 503(b)(9) Priority GUC	\$67,224.69 Total \$67,224.69	Bed Bath & Beyond Inc.	10334	7/6/2023 WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121	7/6/2023	WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121
3	Bed Bath & Beyond Inc.	11423	7/6/2023	WA Department of Revenue 2101 4th Ave., Suite 1400 Seattle, WA 98121	Secured Admin 503(b)(9) Priority GUC	\$67,224.69 Total \$67,224.69	Bed Bath & Beyond Inc.	10334	7/6/2023 WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121	7/6/2023	WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121
4	Buy Buy Baby, Inc.	39	4/26/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC	\$44,125.03 \$7,302.06 Total \$51,427.09	Buy Buy Baby, Inc.	27	4/25/2023 State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 32132-0001.	4/25/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 32132-0001.
5	Buy Buy Baby, Inc.	17903	10/17/2023	NM Taxaction & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Secured Admin 503(b)(9) Priority GUC	\$28,782.09 \$3,454.39 Total \$32,236.48	Buy Buy Baby, Inc.	4161	6/6/2023 NM Taxaction & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	6/6/2023	NM Taxaction & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575
6	Bed Bath & Beyond of California Limited Liability Company	1273	5/15/2023	City of Westminster Colorado 4800 West 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC	\$24,414.39 \$3,454.39 Total \$24,414.39	Bed Bath & Beyond of California Limited Liability Company	430	5/9/2023 City of Westminster Colorado 4800 W 92nd Ave Westminster, CO 80031	5/9/2023	City of Westminster Colorado 4800 W 92nd Ave Westminster, CO 80031
7	Bed Bath & Beyond Inc.	17999	9/6/2023	Tax Collector, City of Norwalk 125 East Avenue Room 105 Norwalk, CT 06851	Secured Admin 503(b)(9) Priority GUC	\$21,144.54 Total \$21,144.54	Bed Bath & Beyond Inc.	16386	9/5/2023 Tax Collector, City of Norwalk 125 East Avenue Room 105 Norwalk, CT 06851	9/5/2023	Tax Collector, City of Norwalk 125 East Avenue Room 105 Norwalk, CT 06851
8	Bed Bath & Beyond Inc.	38	4/26/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC	\$10,863.00 \$3,172.00 Total \$14,035.00	Bed Bath & Beyond Inc.	16	4/25/2023 State of Alabama, Department of Revenue Attn: Legal Division PO Box 320001 Montgomery, AL 36132-0001.	4/25/2023	State of Alabama, Department of Revenue Attn: Legal Division PO Box 320001 Montgomery, AL 36132-0001.
9	Liberty Procurement Co. Inc.	18210	10/25/2023	State of Minnesota, Department of Education Minnesota Revenue PO Box 6447 - BKY St Paul, MN 55164-0447	Secured Admin 503(b)(9) Priority GUC	\$7,327.11 \$1,875.45 Total \$9,202.56	Liberty Procurement Co. Inc.	18082	10/23/2023 State of Minnesota, Department of Revenue PO Box 6447 - BKY St Paul, MN 55164-0447	10/23/2023	State of Minnesota, Department of Revenue PO Box 6447 - BKY St Paul, MN 55164-0447

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No.	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	Asserted Debtor	Claim No.	Claimant Name and Address	Priority	Claim Amount
10	Buy Buy Baby, Inc.	1289	5/15/2023	City of Westminster Colorado 4800 W West 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC	\$9,160.51	Buy Buy Baby, Inc.	307	5/9/2023 City of Westminster Colorado 4800 W 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC	\$9,160.51
11	Bed Bath & Beyond Inc.	13063	7/10/2023	Douglas County Treasurer 100 Third St. Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC	\$8,436.89	Bed Bath & Beyond Inc.	13232	7/3/2023 Douglas County Treasurer 100 Third St., Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC	\$8,436.89
12	Bed Bath & Beyond Inc.	13475	7/6/2023	Douglas County Treasurer 100 Third St., Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC	\$8,830.66	Bed Bath & Beyond Inc.	13237	7/3/2023 Douglas County Treasurer 100 Third St., Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC	\$8,830.66
13	Bed Bath & Beyond Inc.	7659	6/29/2023	Town of Fairfield Attention Tax Collector 611 Old Post Road Fairfield, CT 06432	Secured Admin 503(b)(9) Priority GUC	\$8,830.66	Bed Bath & Beyond Inc.	2129	5/22/2023 Town of Fairfield Town of Fairfield Tax Collector 611 Old Post Road Fairfield, CT 06432	Secured Admin 503(b)(9) Priority GUC	\$6,744.36
14	Bed Bath & Beyond Inc.	3292	5/31/2023	James City County Treasurer P.O. Box 8701 Williamsburg, VA 23187	Secured Admin 503(b)(9) Priority GUC	\$5,017.78	Bed Bath & Beyond Inc.	3609	5/30/2023 JAMES CITY COUNTY TREASURER PO BOX 8701 WILLIAMSBURG, VA 23187	Secured Admin 503(b)(9) Priority GUC	\$5,017.78
15	Bed Bath & Beyond Inc.	18957	12/18/2023	Richland County Treasury Post Office Box 11947 Columbia, SC 29211	Secured Admin 503(b)(9) Priority GUC	\$5,017.78	Bed Bath & Beyond Inc.	18958	12/14/2023 Richland County Treasury Post Office Box 11947 Columbia, SC 29211	Secured Admin 503(b)(9) Priority GUC	\$5,017.78
16	Bed Bath & Beyond Inc.	12273	7/7/2023	JOHNSON COUNTY TREASURER 86 W COURT ST FRANKLIN, IN 46131.	Secured Admin 503(b)(9) Priority GUC	\$4,426.72	Bed Bath & Beyond Inc.	12316	6/27/2023 JOHNSON COUNTY TREASURER 86 W. COURT STREET FRANKLIN, IN 46131	Secured Admin 503(b)(9) Priority GUC	\$4,426.72
17	Bed Bath & Beyond Inc.	15896	8/8/2023	Municipality of Monroeville 2700 Monroeville Blvd Monroeville, PA 15146	Secured Admin 503(b)(9) Priority GUC	\$3,180.08	Bed Bath & Beyond Inc.	1780	5/19/2023 Municipality of Monroeville 2700 Monroeville Blvd Monroeville, PA 15146	Secured Admin 503(b)(9) Priority GUC	\$3,180.08
18	Bed Bath & Beyond Inc.	15556	7/25/2023	City of San Diego Office of the City Treasurer- Delinquent Account PO Box 129039 San Diego, CA 92112	Secured Admin 503(b)(9) Priority GUC	\$3,000.00	Bed Bath & Beyond Inc.	14975	7/25/2023 City of San Diego Office of the City Treasurer-Delinquent Account PO Box 129039 San Diego, CA 92112	Secured Admin 503(b)(9) Priority GUC	\$3,000.00

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No.	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	Asserted Debtor	Claim No.	Claimant Name and Address	Date Filed	Priority	Claim Amount
19	Bed Bath & Beyond Inc.	17995	10/10/2023	Winchester City Treasurer 21 South Kent Suite 101 Winchester, VA 22601	Secured Admin 503(b)(9) Priority GUC	\$1,936.71 \$503.27 Total \$2,439.98	Bed Bath & Beyond Inc.	17775	WINCHESTER CITY TREASURER 21 SOUTH KENT SUITE 101 WINCHESTER, VA 22601	10/10/2023	Secured Admin 503(b)(9) Priority GUC	\$1,936.71 \$503.27 Total \$2,439.98
20	Bed Bath & Beyond Inc.	17997	10/6/2023	Hernando County Tax Collector 20 N Main St RM 112 Brooksville, FL 34601-2892	Secured Admin 503(b)(9) Priority GUC	\$1,743.91 \$1,743.91 Total \$3,487.82	Bed Bath & Beyond Inc.	17704	10/6/2023 Hernando County Tax Collector 20 N Main St RM 112 Brooksville, FL 34601-2892	10/6/2023	Secured Admin 503(b)(9) Priority GUC	\$1,743.91 \$1,743.91 Total \$3,487.82
21	Bed Bath & Beyond Inc.	8371	6/21/2023	Houston County Revenue Commissioner P.O. Box 6406 Dothan, AL 36302	Secured Admin 503(b)(9) Priority GUC	\$1,743.91 \$1,743.91 Total \$3,487.82	Bed Bath & Beyond Inc.	3025	5/26/2023 Houston County Revenue Commissioner P.O. Box 6406 Dothan, AL 36302	5/26/2023	Secured Admin 503(b)(9) Priority GUC	\$1,743.91 \$1,743.91 Total \$3,487.82
22	Bed Bath & Beyond Inc.	7513	6/26/2023	Macomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer One South Main St, 2nd Floor Mount Clemens, MI 48043	Secured Admin 503(b)(9) Priority GUC	\$1,172.16 \$222.09 Total \$1,394.25	Bed Bath & Beyond Inc.	4170	6/6/2023 Macomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer One South Main St. 2nd Floor Mount Clemens, MI 48043	6/6/2023	Secured Admin 503(b)(9) Priority GUC	\$1,172.16 \$222.09 Total \$1,394.25
23	Bed Bath & Beyond Inc.	7109	6/30/2023	Macomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer Page H. Bachand One South Main Street 2nd Floor Mount Clemens, MI 48043	Secured Admin 503(b)(9) Priority GUC	\$222.09 \$222.09 Total \$444.08	Bed Bath & Beyond Inc.	4170	6/6/2023 Macomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer One South Main St. 2nd Floor Mount Clemens, MI 48043	6/6/2023	Secured Admin 503(b)(9) Priority GUC	\$222.09 \$222.09 Total \$444.08

Exhibit B

Declaration of Michael Goldberg